

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation  
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

ZEPHYROS LIMITED,

Defendant.

Adv. Pro. No. 12-01278 (SMB)

**CERTIFICATION TO COURT OF APPEALS BY ALL PARTIES<sup>1</sup>**

A notice of appeal having been filed in the above-styled matter on March 16, 2017 (ECF No. 74), Irving H. Picard (the “Trustee”), as trustee of the substantively consolidated liquidation proceeding of Bernard L. Madoff Investment Securities LLC (“BLMIS”), under the Securities Investor Protection Act (“SIPA”), 15 U.S.C. §§ 78aaa, *et seq.*, and the estate of Bernard L. Madoff, individually, and Zephyros Limited, who are the appellant and the appellee, hereby

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<sup>1</sup> This certification complies with Official Bankruptcy Form 424.

certify to the court under 28 U.S.C. § 158(d)(2)(A) that a circumstance specified in 28 U.S.C. § 158(d)(2) exists as stated below.

Leave to appeal in this matter:

- ☐ is required under 28 U.S.C. § 158(a)  
☒ is not required under 28 U.S.C. § 158(a)

This certification arises in an appeal from a final judgment, order, or decree of the United States Bankruptcy Court for the Southern District of New York entered on March 9, 2017 (ECF No. 73).

An immediate appeal from the judgment, order, or decree may materially advance the progress of the case or proceeding in which the appeal is taken. See 28 U.S.C. § 158(d)(2)(A)(iii).

SIGNED: April 4, 2017  
New York, New York

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Liquidation of Bernard L. Madoff Investment  
Securities LLC and the Estate of Bernard L.  
Madoff*